

ACCOUNTANCY EXAMINING BOARD[193A]**Notice of Intended Action**

Twenty-five interested persons, a governmental subdivision, an agency or association of 25 or more persons may demand an oral presentation hereon as provided in Iowa Code section 17A.4(1)"b."

Notice is also given to the public that the Administrative Rules Review Committee may, on its own motion or on written request by any individual or group, review this proposed action under section 17A.8(6) at a regular or special meeting where the public or interested persons may be heard.

Pursuant to the authority of Iowa Code section 542.4, the Accountancy Examining Board hereby proposes to amend Chapter 12, "Fees," Iowa Administrative Code.

The amendments to Chapter 12 implement an increase in the firm initial and renewal fee from \$50 to \$100 annually. The fee increase will bring the firm permit fees in line with the costs of regulating the accounting profession.

This amendment is subject to waiver or variance pursuant to 193—Chapter 5.

Consideration will be given to all written suggestions or comments on the proposed amendment received on or before September 30, 2009. Comments should be addressed to Jodi Adams, CPA MBA, Accountancy Examining Board, 1920 S.E. Hulsizer Road, Ankeny, Iowa 50021, or faxed to (515)281-7411. E-mail may be sent to jodi.adams@iowa.gov.

This amendment is intended to implement Iowa Code chapters 17A, 272C, 542, and 546.

The following amendment is proposed.

Amend rule 193A—12.1(542) as follows:

193A—12.1(542) Required fees. The following is a schedule of the fees for examinations, certificates, licenses, permits and renewals adopted by the board:

Initial CPA examination application:		
Paid directly to CPA examination services		not to exceed \$1500
Reexamination:		
Paid directly to CPA examination services		not to exceed \$1500
Original issuance of CPA certificate or LPA license by examination (fee includes wall certificate)		\$100
Original issuance of CPA certificate by reciprocity or substantial equivalency		\$100
CPA wall certificate or LPA license issued by reciprocity or substantial equivalency		\$50
Replacement of lost or destroyed wall CPA certificate or LPA license		\$50
Original issuance of attest qualification		\$100
Biennial renewal of CPA certificate or LPA license—active status		\$100
Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—active status		\$25
Biennial renewal of CPA certificate or LPA license—inactive status		\$50
Late renewal of CPA certificate or LPA license within 30-day grace period (July 1 to July 30)—inactive status		\$10
Penalty for failure to comply with continuing education requirements		\$50 to \$250
Original issuance of firm permit to practice		\$50 <u>100</u>
Annual renewal of firm permit to practice		\$50 <u>100</u>

The board has not yet established a fee schedule for annual renewals commencing with certificates and licenses that expire on and after June 30, 2010, and will amend the rules when the revised fee schedule is available.